

HOUSE No. 2481

By Mr. Mariano of Quincy, petition of Ronald Mariano for legislation to provide for an income tax deduction for educational expenses. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT PROVIDING FOR AN INCOME TAX DEDUCTION FOR EDUCATIONAL EXPENSES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Notwithstanding any provision of law to the contrary, there
2 shall be allowed, in addition to the deduction to personal income
3 allowed in computing personal income taxes pursuant to section
4 three of chapter sixty-two of the General Laws, a deduction for
5 educational expenses incurred by a taxpayer in connection with
6 the education of one or more members of his immediate family,
7 equal to the amounts expended for tuition, fees, and the like but
8 not to exceed one thousand dollars.